

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) Civil No. **04-MBD-10147-WGY**
)
THE NAIL SCULPTRESS, INC.,)
)
Respondent.)

CERTIFICATE OF SERVICE

Scott McLeod says that:

1. I am a duly authorized Special Agent of the Criminal Division of the Internal Revenue Service; I am over 18 years of age and I am not a party to the above-proceeding.
2. On June 1st, 2004, I served copies of the Order to Show Cause, dated May 20th, 2004, ^(SM)2003, of the Petition with Exhibits A and B attached, and of the Declaration of Scott McLeod, upon the respondent, The Nail Sculptress, Inc., by delivering them in hand to FAYE HOGELAND, at Headlines by Paula, Rt. 53, Hanover, MA. @ approx. 3:15 PM

I certify under penalty of perjury that the foregoing is true and correct.

Executed in accordance with the provisions of 28 U.S.C. § 1746 on the 1st
Day of JUNE, 2004.

S/A A. May
SPECIAL AGENT SCOTT MCLEOD

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,

Petitioner,

v.

THE NAIL SCULPTRESS, INC.,

Respondent.

Civil No.

04 MBD 10147

ORDER TO SHOW CAUSE

Upon the petition, the exhibits attached thereto, and upon the motion of Michael J. Sullivan, the United States Attorney for the District of Massachusetts, it is

ORDERED that the respondent, The Nail Sculptress, Inc., appear before the United States District Court for the District of Massachusetts, in that branch thereof presided over by the undersigned, on the 20 day of July, 2004, at 2:00 p.m., to show cause why it should not be compelled to obey the Internal Revenue Service summons served upon it on February 10, 2003.

IT IS FURTHER ORDERED that a copy of this Order, together with the petition, and the exhibits attached thereto, be personally served upon The Nail Sculptress, Inc., on or before June 18, 2004, and that in accordance with the provision of Rule 4.1(a) of the Federal Rules of Civil Procedure, such service may be effected by any special agent of the Internal Revenue Service.

IT IS FURTHER ORDERED that within eleven (11) days of service of a copy of this Order and the petition with exhibits upon it, the respondent, The Nail Sculptress, Inc., shall file and serve a written response to the petition supported by appropriate affidavits, as well as any motions the respondent desires to make. All motions and

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issues raised by the respondent, The Nail Sculptress, Inc., will be considered upon the return date of this Order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by affidavit will be considered at the return of this Order and any uncontested allegations in the petition will be considered as admitted.

IT IS FURTHER ORDERED that The Nail Sculptress, Inc., shall designate an individual as its agent to appear *personally* (whether accompanied by counsel or not) on the date and at the time and place set forth above, which agent shall bring with him, or her, all books, records, documents, and other data described in and demanded by the summons served upon The Nail Sculptress, Inc.

DONE AND ORDERED at Boston, this 20TH day of May, 2004.

William A. Young
UNITED STATES DISTRICT

